Chapter 33.—Miscellaneous.

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Basses and Minicoy Light Dues.

708. These dues are taken at a tonnage rate of three-sixteenths of a penny for Basses Lights and one-sixteenth of a penny for the Minicoy Lights. When these dues are paid or collected in India, they may be paid in Indian currency at the official rate of exchange fixed for the year. A table showing the amount leviable in Indian currency will be supplied to each Collector by the Board of Trade. Commission at seven and-a-half per cent. on the realisations is credited to Customs, and the balance to the London Account. When a refund of these dues is made, the Collectors of the dues should show them in their Statements of Collections periodically sent to England; but except with special authority of the Board of Trade, repayments are not to be made without the production of the original receipts. One receipt for both dues in Form L. V. 7 should be issued for each ship for the same voyage, and one entry without distinguishing the Basses from the Minicoy dues should be made in the account (Form L. V. 9). Requisitions for forms for use in the collection of the dues should in all cases be made to the Comptroller General, who obtains the forms from England.

709. The following rules respecting Light Dues Forms are to be observed by the officers who collect these dues in India:—

1. The stock of Light Dues Receipt Forms to be retained at each port or outport should not exceed the number required for issue during a period of eighteen months: but when one book of 25 forms is more than sufficient for that period, two such books should form the maximum stock to be retained.

2. When applications are made to the Accountant General for fresh supplies of such forms, the numbers of the forms on hand at the time on application should be stated, and when applications are made by the Comptroller General to the Board of Trade for supplies of forms for more than one province, the quantity required for each province should be stated separately.

3. Forms should be issued consecutively according to the printed numbers, the lower numbers being issued first, and not more than one book of 25 forms should be in use at the same time, if this can be avoided. Forms of an earlier series should, however, be used before those of a later.

4. Great care should be exercised in the preservation of these forms, and any forms cancelled or defaced should, together with the corresponding counterparts, be attached to the accounts for transmission to the Board of Trade. The numbers of any forms, lost or destroyed, should be stated, with an explanation, on the accounts. The numbers of the unused Light Dues Receipt Forms on hand should be quoted by Collectors and Sub-Collectors on each of their accounts for transmission to the Board of Trade.

5. When Basses Light Dues are repaid, the original receipts should be retained and attached to the corresponding repayment receipts for transmission with the accounts to the Board of Trade.

Article 708, page 288—

In line 2, after the words "Minicoy Light" *add the following:—*

"Subject in each case to a reduction of 25 per centum."

1st List—10-8-18.

Deceased and Distressed Seamen.

710. Rules for accounting for the receipts from estates of deceased, and the expenditure on relief of distressed British seamen, have been laid down by the Government of India for the guidance of the Account Department and the marine officers concerned, and are here reprinted for convenience of reference:—

1. Notifies that the rules are prepared at the request of the Board of Trade.

2. Shipping masters, master attendants, or other officers charged with the duty of collecting the wages and effects of deceased British seamen, and of administering relief to British seamen found in distress, should keep a separate cash account of all such transactions in Form 86, which is Form C. C. 18 (slightly modified) at page 42 of the "Instructions to officers in the British possessions abroad" under the Merchant Shipping Act of 1854.

3. They should also keep all the subsidiary accounts in the forms described by those instructions and draw out their vouchers as therein directed.

4. It must be understood that, except when the officer concerned has a cash chest of his own, all receipts and charges must be passed through the district treasury account daily in full, any balance in hand being remitted to the treasury. Such receipts and charges will be credited and debited to account current, London.

5. Should the officer concerned need funds for meeting relief charges, he should supply himself by bills drawn up by himself, showing the specific charges to be paid, which bills should be countersigned, before payment, by such responsible officer as the Local Government may appoint. As above stated, these charges will be debited to account current, London.

6. Immediately on the expiration of every month, an account in duplicate (in modified Form C. C. 18 above referred to) of the month's transactions should be made out, the original being forwarded direct to the Board of Trade (with all the vouchers), and the duplicate (without vouchers) to the Accountant General.

7. The rate of exchange for the conversion of rupees into sterling will be that fixed for the year for transactions between the India and Imperial exchequers; amounts realised or paid in India will be recorded in Indian currency, while the balance only of the monthly account remitted to the Board of Trade will be converted into sterling at the fixed rate of exchange for the year. The conversion of each separate item in the account must not be attempted, but only the balance of the account.

711. The wages of discharged seamen detained in hospital or in jail should continue to be held in deposit pending payment to them on their release. It is only when such seamen die in India, and their wages have to be accounted for to the Board of Trade, that credit should be given in the London account for their wages, or for the balance in hand at the time of their death.

712. Unclaimed wages and deposits of British seamen, not deceased, when ruled by Merchant Shipping Act (Act 1 of 1859), should be dealt with in the same manner as all other unclaimed deposits of the Civil Department and credited to Government after the prescribed lapse of time. When, however, these come under the operation of the English Merchant Shipping Act, they should be credited to the Board of Trade after they have remained unclaimed in the Shipping Master's hands for a period or twelve months.

Seamen's Money Orders.

713. A Shipping Master is required, at the close of each day on which seamen's money orders are issued, to remit to the Treasury at the station the amount received by him on that account, less commission at

2*d.* in the pound. The remittance will be accompanied by an extract schedule in the form appended to the rules (Instructions to Shipping Masters in India) and the Treasury Officer's acknowledgments will be taken in the pass book to be kept for the purpose. At the end of the month the Treasury Officer will forward to the Accountant General a schedule in the same form, giving particulars of the money orders issued during the month, to whom also the Accountant General, Post Office and Telegraphs, will communicate the rate of exchange from time to time.

Emigrants' Remittances.

714. Indian emigrants to Crown Colonies are allowed to remit their savings through Government agency. The remittances of emigrants of the Fiji Isles are paid through the Government of India. In return for money lodged with the Colonial Treasurer the emigrant receives a money order payable at the local treasury nearest to the residence of the payee, which he must forward at his own risk to the payee. The Colonial Government forwards two lists of advices to India, one to its Emigration Agent and the other to the Comptroller, India Treasuries, containing particulars of name, age, occupation, and full address of both payee and remitter. On receipt, the Agent will deposit at the Bank of Bengal the total amount of the batch of remittances, and at the same time inform the Comptroller, India Treasuries, of the fact of his having done so. The Comptroller, India Treasuries, will then issue the advices to the Treasury Officers concerned for payment of the money orders. The Treasury Officers must see that the particulars given in each advice correspond with the statement of the payee, and that a stamped receipt is taken for all sums exceeding ₹20 on the order itself. No separate receipt is necessary.

715. The amounts when paid should be charged separately for each colony in the treasury account, and the Accountant General of the province when debiting India will also show the amounts paid on account of emigants' remittances for each colony separately. The Comptroller, India Treasuries, will enter in the advices issued under the preceding article the date of the advice list received from the colony and after the lapse of one year from that date the Treasury Officers will return the advices of all unpaid money orders to the Comptroller, India Treasuries, who will return the amounts thereof to the Emigration Agents concerned for refund to the respective remitters.

716. In the case of the Colonial Government, Mauritius, which has a direct account with the Government of India, the payments will be made by Government from its own funds and charged to the colony.

Hong-Kong Police Remittances.

716A. Indian Policemen serving in Hong-Kong are allowed to make remittances through the Government of India to their relatives in India. Advices of these remittances are forwarded by the Colonial Government direct to the Comptroller, India Treasuries, who advices the Treasury Officers concerned.

Examination Fees.

717. All fees tendered by candidates for examination will be received at the treasury. A single receipt only is to be given, that is, a duplicate may on no account be issued.

718. If the amount, or any part of it, is to be refunded, a certificate will be endorsed upon the original receipt by the Secretary to the Board of Examiners, specifying the amount to be refunded; and the amount so authorized will be paid on presentation of the original receipt so endorsed at the treasury whence it was issued—the recipient giving his receipt below the endorsement.

719. If the original amount was paid into a Presidency Bank, the refund will be made (in accordance with the above procedure) by the Accountant General.

Custody and Supply of Stamps.

720. Rules laid down by the Government of India for the custody, supply and sale of stamps of all descriptions are printed in Appendix K.